

DENALI BOROUGH, ALASKA
ORDINANCE NO. 11-12

INTRODUCED BY: ASSEMBLY MEMBER DAVID EVANS

AN ORDINANCE AMENDING THE DENALI BOROUGH CODE OF ORDINANCES, CHAPTER 3.30
TITLED SEVERANCE TAX.

BE IT ENACTED by the Denali Borough Assembly, Alaska that:

Section 1. Classification. This ordinance is of a general and permanent nature.

Section 2. Purpose. The purpose of this ordinance is to amend the Denali Borough Code of Ordinances Chapter 3.30 to read as follows:

Sections:

3.30.030 [Registration] Permit required.

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A. Every severer shall [register] file with the borough treasurer an application for a permit on a form prescribed by the treasurer no later than January 1st for each year of operation or no later than 10 days after the date of commencing operation. A severer whose main business is located within the Denali Borough and has been in operation for five (5) consecutive years shall apply for a five-year permit and shall remain exempt from reapplying annually.

B. Upon receipt of a properly executed permit application and when all delinquent severance taxes are paid in full, the treasurer shall [register] issue a permit without charge to the severer, which shows the physical address of the principal place of business.

3.30.080 Penalty and interest.

A. A severer who fails timely to file a return and transmit the tax required by this chapter shall pay a penalty [of 50 percent of the tax shown or which should have been shown on the return but the penalty shall not exceed \$10,000 Provided, however, that] of \$300 if the return is filed less than 30 days after it is due and \$1,000 if the return is filed more [then]than 30 days after it is due. [then the severer shall pay a penalty of up to \$10,000]. Penalties are due immediately upon accrual and are delinquent thereafter. Interest will be assessed on any [unpaid] delinquent tax per DBC 3.30.060(B) at the statutory rate of interest set forth in AS 45.45.010: 10.5% [percent] per annum.

B. A severer who fails to apply for a permit with the Denali Borough Treasurer under 3.30.030(A) shall pay a penalty of \$100 per day.

3.30.090 Appeal.

A. A person aggrieved by the application or interpretation of any provision of this chapter shall present his/her complaint in writing to the mayor not later than 30 days after the payment is made. The complaint must state what part of this chapter the aggrieved person feels has been misinterpreted by the treasurer. The mayor shall investigate the matter and respond in writing to the grievant within a 30-day time period. If the mayor does not reply within a 30 day time period the appeal is deemed denied at the expiration of the 30 days. The mayor may either personally deliver or mail his/her response to the grievant. If mailed, the response shall be sent to the grievant by certified mail, return receipt requested, at the address contained in the grievance.

B. If the grievant is not satisfied with the mayor's response, the grievant shall file his/her complaint in writing to the Board of Review per DBC 5.20.120. [with the borough clerk not later than 30 days after the date on which the mayor's decision was made. The assembly shall hold a hearing on the grievance at which the grievant and the mayor may appear and give evidence, within two regularly scheduled assembly meetings after the grievance is filed with the clerk. The assembly shall determine whether this chapter has been properly interpreted and applied to the grievant and shall grant or deny such relief as may be appropriate in the circumstances. The assembly shall deliver or mail its decision to the grievant and to the mayor, in the manner provided above for the mayor's response, within 10 business days following termination of the hearing. The assembly's decision shall be the final action of the borough on the matter. In its discretion, the assembly may appoint a hearing officer to take evidence and recommend a decision to the assembly which the assembly could accept or reject, as it deems appropriate.]

C. A person aggrieved by the final action of the borough may appeal to the superior court in the manner provided in the Alaska Rules of Appellate Procedure for appeals from administrative agencies.

3.30.100 Violations a misdemeanor.

Any severer violating any of the provisions of this chapter is guilty of a misdemeanor.

Section 3. Effective Date. This ordinance becomes effective upon adoption by the Denali Borough Assembly and signature of the Mayor.

DATE INTRODUCED: JUNE 8, 2011

FIRST READING: JULY 13, 2011

PUBLIC HEARING: JULY 13, 2011

PASSED AND APPROVED by the Denali Borough Assembly this 14TH day of SEPTEMBER, 2011.



DAVID M. TALERICO, MAYOR

ATTEST: 

GAIL PIEKNIK, BOROUGH CLERK



Ayes: PASSED UNANIMOUSLY
Absent: ASBURY